



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Publication of Inflation Adjustment Factor, Nonconventional Source Fuel Credit, and Reference Price for Calendar Year 2013

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: Publication of the inflation adjustment factor, nonconventional source fuel credit, and reference price for calendar year 2013 as required by section 45K of the Internal Revenue Code (26 U.S.C. section 45K). The inflation adjustment factor and reference price are used to determine the credit allowable under section 45K for coke or coke gas (other than from petroleum based products) for calendar year 2013.

DATES: The 2013 inflation adjustment factor, nonconventional source fuel credit, and reference price apply to coke or coke gas (other than from petroleum based products) sold during calendar year 2013.

Inflation Adjustment Factor: The inflation adjustment factor for coke or coke gas for calendar year 2013 is 1.1975.

Credit: The nonconventional source fuel credit for coke or coke gas for calendar year 2013 is \$3.59 per barrel-of-oil equivalent of qualified fuels.

Reference Price: The reference price for calendar year 2013 is \$96.13. The phaseout of the credit does not apply to coke or coke gas.

FOR FURTHER INFORMATION CONTACT:

For questions about how the inflation adjustment factor is calculated –

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For all other questions about the credit or the reference price –

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